

SENATE BILL 411

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 7, relative to local option sales and
use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 7, is amended by
adding the following language as a new, appropriately designated section:

§ 67-6-717.

Notwithstanding the provisions of any law to the contrary, on and after July 1,
2007, local option sales tax shall be neither levied nor collected on the retail sale of food
and food ingredients that are taxed at a state rate of six percent (6%) or less pursuant to
the provisions of § 67-6-228(a) and (b).

SECTION 2. This act shall take effect at 12:05 am on July 1, 2007, the public welfare
requiring it.